

Maine Revised Statutes
Title 36: TAXATION
Chapter 105: CITIES AND TOWNS

§1119. VALUATION GUIDELINES

By December 31, 2000 and biennially thereafter, the Department of Agriculture, Conservation and Forestry working with the Bureau of Revenue Services, representatives of municipal assessors and farmers shall prepare guidelines to assist local assessors in the valuation of farmland. The department shall also deliver these guidelines in training sessions for local assessors throughout the State. These guidelines must include recommended values for cropland, orchard land, pastureland and horticultural land, differentiated by region where justified. Any variation in assessment of farmland from the recommended values must be substantiated by the local assessor within the parameters allowed within this subchapter. [2001, c. 652, §8 (AMD); 2011, c. 657, Pt. W, §5 (REV).]

SECTION HISTORY

1987, c. 728, §10 (NEW). 1991, c. 508, §2 (AMD). 1997, c. 526, §14 (AMD). 1999, c. 731, §Y6 (AMD). 2001, c. 652, §8 (AMD). 2011, c. 657, Pt. W, §5 (REV).

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